

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF _____, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16203800300000 CITY OF DIKE 540 MAIN STREET DIKE, IA 50624 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	690,586		690,586	675,414
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	690,586		690,586	675,414
Delinquent property taxes	0		0	0
TIF revenues	184,218		184,218	189,889
Other city taxes	87,099	1,523	88,622	98,377
Licenses and permits	8,482	0	8,482	4,475
Use of money and property	9,035	49	9,084	15,309
Intergovernmental	175,545	0	175,545	198,532
Charges for fees and service	114,829	1,077,274	1,192,103	1,282,500
Special assessments	0	0	0	
Miscellaneous	63,392	6,594	69,986	51,620
Other financing sources	240,718	0	240,718	0
Total revenues and other sources	1,573,904	1,085,440	2,659,344	2,516,116
Expenditures and Other Financing Uses				
Public safety	126,239	0	126,239	146,493
Public works	250,070	0	250,070	205,790
Health and social services	4,064	0	4,064	650
Culture and recreation	345,342	0	345,342	316,481
Community and economic development	137,026	0	137,026	190,389
General government	81,046	0	81,046	149,287
Debt service	189,158	0	189,158	204,324
Capital projects	0	0	0	0
Total governmental activities expenditures	1,132,945	0	1,132,945	1,213,414
Business type activities	0	1,097,718	1,097,718	1,226,843
Total ALL expenditures	1,132,945	1,097,718	2,230,663	2,440,257
Other financing uses, including transfers out	47,192	0	47,192	
Total ALL expenditures/And other financing uses	1,180,137	1,097,718	2,277,855	2,440,257
Excess revenues and other sources over (Under) Expenditures/And other financing uses	393,767	-12,278	381,489	75,859
Beginning fund balance July 1, 2015	1,150,412	232,100	1,382,512	1,386,952
Ending fund balance June 30, 2016	1,544,179	219,822	1,764,001	1,462,811
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 376,140	Other long-term debt	\$ 0	
Revenue debt	\$ 910,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 4,615,488	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted 11/17/2016		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Lindsay Nielsen		Telephone →	Area Code 319	Number 989-2291
Signature of Mayor or other City official (Name and Title)			Date signed	

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF DIKE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	447,846	34,848		207,892			690,586			690,586	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	447,846	34,848		207,892	0		690,586		T01	690,586	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	447,846	34,848		207,892	0	0	690,586			690,586	6			
7	TIF revenues			184,218				184,218		T01	184,218	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	4,614						4,614		T15	4,614	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		82,485					82,485	1,523	T09	84,008	14			
15	TOTAL OTHER CITY TAXES	4,614	82,485	0	0	0	0	87,099	1,523		88,622	15			
16	Section B - LICENSES AND PERMITS	8,482						8,482		T29	8,482	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	5,467	3					5,470	49	U20	5,519	18			
19	Rents and royalties	3,565						3,565		U40	3,565	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	9,032	3	0	0	0	0	9,035	49		9,084	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DIKE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		149,407					149,407		C46	149,407	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	2,704						2,704		C89	2,704	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	2,704	149,407	0	0	0	0	152,111	0		152,111	60
61												61
62	Local grants and reimbursements											62
63	County contributions	20,302						20,302			20,302	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	3,132						3,132		D89	3,132	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	23,434	0	0	0	0	0	23,434	0		23,434	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	26,138	149,407	0	0	0	0	175,545	0		175,545	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	206,143	A91	206,143	73
74	Sewer							0	98,445	A80	98,445	74
75	Electric							0	772,686	A92	772,686	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	32,114						32,114		A81	32,114	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DIKE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	32,307						32,307		A89	32,307	92				
93	Ambulance charges	15,210						15,210		A89	15,210	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	35,198						35,198		A61	35,198	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	114,829	0	0	0	0	0	114,829	1,077,274		1,192,103	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	4,283						4,283		U99	4,283	108				
109	Deposits and sales/fuel tax refunds	1,611						1,611	2,300	U99	3,911	109				
110	Sale of property and merchandise	57,145						57,145	4,294	U11	61,439	110				
111	Fines	353						353		U30	353	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	63,392	0	0	0	0	0	63,392	6,594		69,986	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF DIKE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	674,333	266,743	184,218	207,892	0	0	1,333,186	1,085,440		2,418,626	121	
122												122	
123	Section H - OTHER FINANCING SOURCES											123	
124	Proceeds of capital asset sales							0		NR	0	124	
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					193,526		193,526		NR	193,526	125	
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126	
127	Regular transfers in and interfund loans							0			0	127	
128	Internal TIF loans and transfers in			47,192				47,192			47,192	128	
129								0			0	129	
130								0			0	130	
131	TOTAL OTHER FINANCING SOURCES	0	0	47,192	0	193,526	0	240,718	0		240,718	131	
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	674,333	266,743	231,410	207,892	193,526	0	1,573,904	1,085,440		2,659,344	132	
133												133	
134	Beginning fund balance July 1, 2015	337,114	98,387	487,021	2,554	225,336		1,150,412	232,100		1,382,512	134	
135												135	
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,011,447	365,130	718,431	210,446	418,862	0	2,724,316	1,317,540		4,041,856	136	
137												137	
138												138	
139												139	
140												140	
141												141	
142												142	
143												143	
144												144	
145												145	
146												146	
147												147	
148												148	
149												149	
150												150	
151												151	
152												152	
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154												154	
155												155	
156												156	
157												157	
158												158	
159												159	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF DIKE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	69,398						69,398		E62	69,398	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	41,632	1,018					42,650		E24	42,650	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	9,866						9,866		E32	9,866	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	3,710	615					4,325		E66	4,325	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	124,606	1,633		0	0	0	126,239			126,239	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF DIKE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	35,163	170,595					205,758		E44	205,758	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	44,312						44,312		E81	44,312	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	79,475	170,595		0	0	0	250,070			250,070	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DIKE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	4,064						4,064		E32	4,064	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	4,064	0		0	0	0	4,064			4,064	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF DIKE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	78,549	7,104					85,653		E52	85,653	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	34,611	9,595					44,206		E61	44,206	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	97,300	11,885					109,185		E61	109,185	130
131	Purchase of land and equipment	56,000						56,000		G61	56,000	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	24,681	7,656					32,337		E03	32,337	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	16,077	1,884					17,961		E61	17,961	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	307,218	38,124		0	0	0	345,342			345,342	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation			137,026				137,026		E89	137,026	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	137,026	0	0	0	137,026			137,026	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DIKE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	4,450	409					4,859		E29	4,859	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	28,710	17,434					46,144		E23	46,144	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	758						758		E89	758	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	29,285						29,285		E31	29,285	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	63,203	17,843	0	0	0	0	81,046			81,046	176
177	Section G — DEBT SERVICE				189,158			189,158			189,158	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	189,158	0	0	189,158			189,158	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	578,566	228,195	137,026	189,158	0	0	1,132,945			1,132,945	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DIKE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							204,542	E91		204,542	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							118,637	E80		118,637	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation							774,539	E92		774,539	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DIKE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,097,718		1,097,718	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	578,566	228,195	137,026	189,158	0	0	1,132,945	1,097,718		2,230,663	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out							0			0	255
256	Internal TIF loans/repayments and transfers out			47,192				47,192			47,192	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	0	47,192	0	0	0	47,192	0		47,192	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	578,566	228,195	184,218	189,158	0	0	1,180,137	1,097,718		2,277,855	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	432,881						432,881			432,881	264
265	Committed		136,935	534,213		418,862		1,090,010			1,090,010	265
266	Assigned				21,288			21,288			21,288	266
267	Unassigned							0			0	267
268	Total Governmental	432,881	136,935	534,213	21,288	418,862	0	1,544,179			1,544,179	268
269	Proprietary								219,822		219,822	269
270	Total ending fund balance June 30, 2016	432,881	136,935	534,213	21,288	418,862	0	1,544,179	219,822		1,764,001	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,011,447	365,130	718,431	210,446	418,862	0	2,724,316	1,317,540		4,041,856	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF DIKE Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 69,398 M80 M81 M89 \$				Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		314,348	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify ambulance	19U 125,000	29U	39U	49U 125,000	49U	49U	49U	I89 3,538	
10. Go Refunding	19U 304,875	29U	39U 150,000	49U 149,140	49U	49U	49U	I89 5,736	
11. Trail	19U 122,400	29U	39U 20,400	49U 102,000	49U	49U	49U	I89 2,022	
12. Pool	19U 7,854	29U	39U 3,711	49U	49U	49U	49U	I89 4,194	
13. Electric Utility 2012A	19U 710,000	29U	39U 25,000	49U	49U	49U 685,000	49U	I89	
14. Electric Utility 2012B	19U 33,500	29U	39U 110,000	49U	49U	49U 225,000	49U	I89	
Total long-term debt	1,303,629	0	309,111	376,140	0	910,000	0	15,490	
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	92,309,753		x .05 = \$		4,615,488
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61					
	\$		\$						
	967,163					967,163			
REMARKS								V98	